

Appln. No.: 09/938,158  
Amdt. Dated June 10, 2005  
Reply to Office Action dated March 18, 2005

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

36. (currently amended) A method utilizing a computer for collecting sales and/or use taxes on remote sales, said method includes the steps of:

- a) collecting by an agent seller's information regarding remote sales made by buyers;
- b) calculating the correct taxing jurisdiction's aggregate total sales and/or use tax to be paid by buyers to sellers for remote sales transactions;
- c) collecting by sellers from buyers the correct sales and/or use tax;
- d) collecting by an agent the correct sales and/or use tax received by sellers;

[and]

e) accessing seller information for a taxing jurisdiction segmented by the agent for that jurisdiction with a unique identifier wherein the identity of the seller remains secret; and

[e]f) paying by an agent each taxing jurisdiction the taxes that are due.

37. (original) The method claimed in claim 36, wherein buyers are given a receipt for the taxes they have paid.

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38. (original) The method claimed in claim 36, wherein the seller's sales are also segmented for each buyer.

39. (original) The method claimed in claim 36, further including the step of:  
reporting to the taxing jurisdictions the taxes that have been collected.

40. (original) The method claimed in claim 36, further including the step of:  
filing reports by the agent for sellers with the taxing jurisdictions for the taxes that have been collected.

41. (original) The method claimed in claim 36, further including the step of:  
filing tax returns by the agent for sellers with the taxing jurisdictions for the taxes that have been collected.

42. (withdrawn)

43. (original) The method claimed in claim 36, wherein the buyer information segmented by the agent may be accessed by an unique identifier.

44. (withdrawn)

45. (cancelled)

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46. (cancelled)

47. (original) The method claimed in claim 46, wherein the agent reveals the identity of the seller if there is a suspicion of fraud based upon the segmented information.

48. (original) The method claimed in claim 45, wherein a seller is given notice that a taxing jurisdiction is studying its segmented sales and/or use taxes collected.

49. (withdrawn)

50. (original) The method claimed in claim 45, wherein a taxing jurisdiction may access the segmented sales and/or use taxes collected only after specified time period has passed.

51. (original) The method claimed in claim 36, wherein the taxing jurisdictions pay the agent for services rendered by the agent.

52. (original) The method claimed in claim 44, further including the step of: identifying potentially seller fraudulent behavior by running various checks of the segmented information.

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53. (original) The method claimed in claim 52, further including the step of: identifying a strange drop-off in the number of seller transactions in the segmented information.

54. (original) The method claimed in claim 52, further including the step of: examining the history of seller transactions in the segmented account to determine seller trends.

55. (original) The method claimed in claim 52, further including the step of:  
comparing the transaction volume, dollar volume and transaction types  
relative to other similar sellers.

56. (original) The method claimed in claim 52, further including the step of: identifying an inordinate number of cancelled transactions in the segmented transactions.

57. (original) The method claimed in claim 56, further including the step of: establishing watermarks for different types of businesses to identify an inordinate amount of returned merchandise for a particular type of business.

58. (original) The method claimed in claim 52, further including the step of: notifying the taxing jurisdiction of the seller's potentially fraudulent behavior.

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59. (original) The method claimed in claim 52, further including the step of identifying patterns that indicate that a seller may not be reporting the entire amount of taxes collected.

60. (original) The method claimed in claim 52, further including the step of: examining cancelled transactions.

61. (original) The method claimed in claim 36, further including the step of:  
receiving responses from buyers indicating acceptance of the sale.